

History of the Office

Historically, the duties, responsibilities, number, and even who should assess taxes in Virginia have varied greatly from one era to another. In 17 c. Virginia tax assessment was initially the responsibility of the Governor and his Privy Council. This method worked well until the growth of the colony forced a change. In 1634 shires or counties were established. The Governor appointed a sheriff for each shire. Among the many duties of the sheriff was tax assessment. Each would prepare lists of tithables (i.e., taxable property) based on the information supplied to him by the citizens. This method too, soon proved inadequate and the responsibility was transferred to the local county court in the mid-1600s. After first appointing special assessors, the court justices themselves assumed the role, with each justice assessing individuals within their respective precincts. In response to the need for additional revenue to finance the Revolution, the Virginia General Assembly made the first attempt to provide for a more permanent method of assessment by creating the position of Commissioner of Tax about 1782. These individuals were to be elected annually by the county court. They were to divide the counties into districts, prepare a list of all taxpayers within each district and appoint assessors to visit each household. Taxpayers were required to, under oath, divulge to the assessor all of their taxable property. The assessor noted the property on a list, fixed a value to it, and assessed the appropriate amount of tax. Citizens could appeal the decisions of the assessors directly to the Commissioners.

After some experimenting and procedural variations with the Tax Commissioners, the position of Commissioner of the Revenue was created by an act of the Virginia General Assembly in 1786. In general, the act attempted to make uniform and permanent the process by which taxes were assessed. Early Virginia Commissioners of the Revenue were charged with the responsibility of assessing the county levy both for personal property taxes and land taxes. The Act of 1786 stipulated that Commissioners were to be elected by the court and that only "discreet and reputable persons" be considered. The Assembly was well aware of the pivotal role of the Commissioner and attempted to make the appointment of Commissioners as incorruptible as possible by stating:

Members of either House of Assembly, persons holding any office in civil government, Naval Officers, practicing Attorneys, or Physicians, Clerks of Courts, Inspectors, Ordinary-Keepers, Sheriff or their Deputies, or the Collector of public taxes shall not be capable of acting or serving as Commissioner.

The Act provided for as many as three Commissioners for each county at the discretion of the Assembly. In the event of multiple Commissioners, the county was to be divided into districts. In 1786, Fairfax County had two Commissioners of the Revenue who were appointed by a simple majority vote of the Fairfax County Circuit Court. Newly appointed Commissioners in Fairfax were required to take the following oath:

I _____ do swear (or solemnly, sincerely and truly declare and affirm) that as Commissioner for _____ County, I will, to the best of my skill and judgment, diligently and faithfully execute the duties of the said office, according to the directions of the act, entitled An Act to Amend the Act, entitled An Act for Ascertaining Certain Taxes and Duties, and for Establishing a Permanent Revenue,' without favor, affection, or partiality, and that I will do equal right and justice, according to the best of my knowledge in every case in which I shall act as Commissioner: so help me God.~

Commissioners then had to "qualify" for office by posting a bond and supplying two "sureties", "or guarantors, with the court.

As with the earlier Tax Commissioners, Commissioners of the Revenue were empowered to enter a person's home and require him to divulge, under oath, all taxable property. This practice was to continue well into the 20th century. If the taxpayer was not home, the Commissioners had, and still have, the power to summon the taxpayer to answer questions relating to tax obligations. The Commissioners were to use a form prescribed by the General Assembly for keeping land tax and personal property books. Each Commissioner was to compile four duplicate copies of this form. Retaining a copy for themselves, they were to send one to the Clerk of the Court to be duly recorded, one to the Sheriff so that he may collect the tax, and one to the Commonwealth as evidence of taxes due from the Sheriff.

As the population and the number of items subject to tax increased, the importance of the Commissioner of the Revenue increased as well. Commissioners of the Revenue were usually among the leading citizens of the day. In addition to requiring that Commissioners be persons of "discreet and ~ character, the position clearly required someone who could not only read and write, but someone who could cipher (i.e., add and subtract) as well.

In the spring of 1861 Virginians by their thousands were enlisting in the fledgling Confederate Army. Men from all walks of life were laying aside their usual occupations leaving their families to take up arms in the impending War Between the States. In some instances men comprising the entire local government had left to join the army. If the situation not addressed there would be no one left at home to maintain the government. This included the critical function of revenue collection, without which there would be no means of waging a war. This so alarmed Virginia Governor John Letcher that in April 1861 he was compelled to issue the following Executive Order:

"TO ALL SHERIFFS, COMMISSIONERS OF THE REVENUE, AND TELEGRAPH OPERATORS IN THE COMMONWEALTH. - Notice is hereby given to such officers, that they are not to leave their positions under any circumstances. It is essential to the State that the duties of such officers should be promptly performed, and they are as necessary as the services of the military in the field, by order of the Governor.

GEORGE W MUNFORD
Secretary of the Commonwealth

During Reconstruction, Virginia was readmitted to the Union under a new constitution. Adopted in 1869, the new Underwood constitution prescribed the most radical changes to the Virginia code in history. Among other things the new constitution attempted to make the form of government in Virginia more uniform. In addition to a Board of Supervisor/City Council form of government for each county and city, the new constitution created five elected constitutional officers for each county and city. Clerks of the Court, Commonwealth Attorneys, Treasurers, Commissioners of the Revenue and Sheriffs were to be elected by the voters. Terms of office for all, except Clerks of the Court, were at first unspecified. An amendment in 1874 stipulated that the number of Commissioners per county would continue to be determined by the General Assembly, they would serve four year terms and they would be compensated primarily through fees.

One key element of the Underwood constitution was that it did not disenfranchise soldiers of the former Confederate States. Another fundamental provision of the new constitution was the creation of a new office, that of Treasurer. The Commissioner of the Revenue would now turn over his assessment lists to the Treasurer for collection rather than to the Sheriff.

Commissioners continued to be elected and served four-year terms until the Constitutional Convention of 1901. There was considerable debate within the legislature as to whether Commissioners should be elected or appointed. Initially, the Assembly chose election, then reversed itself in 1906 and prescribed judicial appointment. In 1908 it reversed itself again declaring Commissioners to be elected.

Today the Office of the Commissioner of the Revenue administers, and sometimes collects up to a dozen separate taxes: Business License Tax (BPOL), Bank Franchise Stock Tax, Cigarette Tax, Motor Vehicle Rental Tax, Meals Tax, Personal Property Tax, Public Service Corporation Tax, Transient Occupancy Tax, Utility Tax, and Virginia Income Tax. Commissioners assist taxpayers in completing all tax returns and filing forms, and in general compliance with all tax statutes. They represent the closest link between voters and elected government. By the very nature of their positions, they have access to private financial records of both individuals and businesses. Therefore, what was true in 1786 is still true today-- Commissioners of the Revenue must be persons of "discreet and reputable" character.

Hampton Commissioners

Ross A. Mugler	1992 - Present
Taylor C. Wilson	1971 - 1992
Chauncey D. Franklin	1964 - 1971
Louise C. Marsland	1963
Cecil C. Frost	1940 - 1963
Elijah Todd	1928 - 1939
Frank H. Couch	1918 - 1928
Harry W. Booker	1905 - 1918
W. T. Doughtry	1895 - 1905
V. P. Holt	1891 - 1895
R. M. Smith	1883 - 1891
Isaac L. Jones	1875 - 1883
John F. Segar	1870 - 1875
Harry S. Mohler	1869
William Lowry	1866 - 1868
Benjamin M. Johnson	1865 - 1866
William Lowry	1860
William L. Sclater	1858 - 1859
George Cooper	1857
James Massenburg, Jr.	1856
George Cooper	1853 - 1855
Thomas P. Chisman	1852